EXHIBIT 1

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 2 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|---|--|---------|---------------|--|----------------------------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 1 | AMERICAN MUNICIPAL POWER, INC. F/K/A AMERICAN MUNICIPAL POWER- OHIO, INC. ATTN: MACK THOMPSON 1111 SCHROCK ROAD, SUITE 100 COLUMBUS, OH 43229 | 23541 | 09/21/2009 | Lehman Brothers Commodity Services Inc. | Secured Unsecured Subtotal | Undetermined \$4,110,530.74* \$4,110,530.74 | Unsecured | \$4,110,530.74* |
| 2 | COMMERCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28928 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 3 | COMMERCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28929 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 4 | COMMERCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28934 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 3 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASS | SERTED | MODIFIED | |
|---|---|---------|---------------|----------------------------------|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 5 | COMMERCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28935 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 6 | DEUTSCHE BANK NATIONAL TRUST CO. AS INDENTURE TRUSTEE AND CERTIFICATE TRUSTEE C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110 | 18485 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 7 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18504 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 4 of 26

ACCEPTED

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT 1 – MISCLASSIFIED CLAIMS

| | | | | | ASSERTED | | MODIFIED | |
|----|---|---------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 8 | DEUTSCHE BANK NATIONAL TRUST COMPANY INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18505 | 09/18/2009 | Lehman Brothers Derivative Products Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 9 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18508 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 10 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE AND SUPPLEMENTAL INTEREST TRUSTEE OF RESIDENTIAL ASSET SECURITIZATION TRUST SERIES 2006-A15 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18472 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

MODIFIED

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 **Exhibits** Pg 5 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASS | SERTED | MO | DIFIED |
|----|---|---------|---------------|---|----------------------------------|---|-----------|------------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 11 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS TRUSTEE AND SUPPLEMENTAL INTEREST TRUSTEE OF RESIDENTIAL ASSET SECURITIZATION TRUST SERIES 2006-A15 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18473 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 12 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF ZAIS ZEPHYR A-3 C/O RICHARD C. PEDONE AMANDA D. DARWIN NIXON PEABOND LLP BOSTON, MA 02110 | 18529 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 13 | DIVERSIFIED CREDIT INVESTMENTS LLC FAO GIC PTE LTD C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET, SUITE 250 SAN FRANCISCO, CA 94105 | 17585 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured Subtotal | Undetermined \$92,189,808.00* \$92,189,808.00 | Unsecured | \$92,189,808.00* |
| 14 | DIVERSIFIED CREDIT INVESTMENTS LLC FAO GIC PTE LTD C/O DIVERSIFIED CREDIT INVESTMENTS, LLC 201 SPEAR STREET, SUITE 250 SAN FRANCISCO, CA 94105 | 17586 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured Subtotal | Undetermined \$92,189,808.00* \$92,189,808.00 | Unsecured | \$92,189,808.00* |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 **Exhibits** Pg 6 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|--|---------|---------------|---|----------------------------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 15 | KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR, LEGAL COUNSEL BORGARTUN 19 | 20249 | 09/21/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured Subtotal | Undetermined \$3,485,908.80* \$3,485,908.80 | Unsecured | \$3,485,908.80* |
| | REYKJAVIK, ICELAND | | | | Subtotal | ф3, 4 63,906 . 60 | | |
| 16 | KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR BORGARTUN 19 | 20250 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured Subtotal | Undetermined \$3,485,908.80* \$3,485,908.80 | Unsecured | \$3,485,908.80* |
| | REYKJAVIK, ICELAND | | | | Subtotui | <i>\$6</i> ,1 <i>60,560,60</i> | | |
| 17 | KAUPTHING BANK HF ATTN: THORUNN HELGA THORDARDOTTIR | 20251 | 09/21/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured | Undetermined \$2,855,053.19* | Unsecured | \$2,855,053.19* |
| | BORGARTUN 19 REYKJAVIK, ICELAND | | | | Subtotal | \$2,855,053.19 | | |
| 18 | LBOREP III (CAN), L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28917 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 19 | LBREP III PP (CAN), L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28916 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 **Exhibits** Pg 7 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|--|---------|---------------|----------------------------------|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 20 | LBREP LAKESIDE SC MASTER I, LLC C/O LBPREP II, LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28845 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 21 | LBREP LAKESIDE SC MASTER, LLC C/O LBPREP II, LP ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28846 | 09/22/2009 | Lehman Commercial Paper Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 22 | OFFSHORE FUNDS III NONUS SPV., L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28918 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 23 | PP III NON-US SPV, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28915 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 24 | PP III US SPV, L.P. ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28914 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 8 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|--|---------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 25 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28926 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 26 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28927 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 27 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28930 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 28 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28931 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

EXHIBIT 2

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 10 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASS | ERTED | MODIFIED | |
|----|--|---------|---------------|---|----------------------------------|--|-----------|------------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 29 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28932 | 09/22/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 30 | RESIDENCES DE LA REP. S.A.S. C/O LEHMAN BROS. REAL ESTATE PARTNERS III L.P ATTN: JUDY TURCHIN & JI YEONG CHU 1271 AVENUE OF THE AMERICAS 38TH FLOOR NEW YORK, NY 10020 | 28933 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 31 | WELLS FARGO BANK, NATIONAL ASSOCIATION AS INDENTURE TRUSTEE FOR BELLE HAVEN ABS CDO 2005-1, LTD. C/O DAVID WARD MAC N2702-011 9062 OLD ANNAPOLIS ROAD COLUMBIA, MD 21045 | 24640 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured Subtotal | Undetermined Undetermined \$0.00 | Unsecured | Undetermined |
| 32 | WELLS FARGO BANK, NATIONAL ASSOCIATION AS INDENTURE TRUSTEE FOR BELLE HAVEN ABS CDO 2006-1, LTD. C/O DAVID WARD MAC N2702-011 9062 OLD ANNAPOLIS ROAD COLUMBIA, MD 21045 | 24641 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Secured Unsecured Subtotal | Undetermined Undetermined \$0.00 | Unsecured | Undetermined |
| | | | | | TOTAL | \$198,317,017.53 | TOTAL | \$198,317,017.53 |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 11 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSE | RTED | MO | DIFIED |
|---|--|---------|---------------|--|--|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 1 | DEUTSCHE BANK AG LONDON BRANCH TRANSFEROR: ELEKTRIZITATS- GESELLSCHAFT ATTN: JEFF OLINSKY 60 WALL STREET 3RD FLOOR NEW YORK, NY 10005 | 24257 | 09/21/2009 | Lehman Brothers Commodity Services Inc. | Administrative Priority Secured Unsecured Subtotal | Undetermined Undetermined Undetermined \$6,123,968.90* \$6,123,968.90 | Unsecured | \$6,123,968.90* |
| 2 | DEUTSCHE BANK AG, LONDON BRANCH TRANSFEROR: ELEKTRIZITATS- GESELLSCHAFT ATTN: JEFFREY OLINSKY 60 WALL ST., 3RD FLOOR NEW YORK, NY 10005 | 24258 | 09/21/2009 | Lehman Brothers Holdings Inc. | Administrative Priority Secured Unsecured Subtotal | Undetermined Undetermined Undetermined \$6,123,968.90* \$6,123,968.90 | Unsecured | \$6,123,968.90* |
| 3 | DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE OF WAL-MART LEASE BACKED COMMERICIAL MORTGAGE PASS- THROUGH CERTIFICATES SERIES 1991- 3 FIXED PASS-THROUGH RATE C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP BOSTON, MA 02110 | 18541 | 09/18/2009 | Lehman Commercial Paper Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 12 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|---|--|---------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 4 | DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE WITH RESPECT TO THE FIRST RESPECT TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET-BACKED CERTIFICATES, SERIES 2006-8 C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP BOSTON, MA 02110 | 18540 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 5 | DEUTSCHE BANK NATIONAL TRUST CO. AS TRUSTEE, GRANTOR TRUSTEE, CORRIDOR TRUSTEE AND SWAP TRUSTEE OF INDYMAC INDX MORTGAGE LOAN TRUST 2006-AR14 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18482 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 6 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18491 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 13 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT 2 - MISCLASSIFIED CLAIMS - ADJOURNED CLAIMS

| | | | | | ASSER | TED | MO | DIFIED |
|---|---|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 7 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ NIXON PEABODY LLP BOSTON, MA 02110 | 18492 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 8 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18493 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 9 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18494 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 14 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|---|---------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 10 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-4, COLLATERALIZED ASSET-BACKED BONDS, SERIES 2005-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18495 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 11 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-10 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18496 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 12 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2005-4, COLLATERIZED ASSET-BACKED BONDS, SERIES 2005-4 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18497 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 15 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSER | ГЕО | MOI | DIFIED |
|----|--|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 13 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-10 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18498 | 09/18/2009 | Lehman Brothers Derivative Products Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 14 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18499 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 15 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18500 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 16 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 186: EXHIBIT 2 - MISCLASSIFIED CLAIMS - ADJOURNED CLAIMS

| | | | | | ASSERTED | | MODIFIED | |
|----|--|--------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM# | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 16 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET0 BOSTON, MA 02110 | 18501 | 09/18/2009 | Lehman Brothers Derivative Products Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 17 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18502 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 18 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2004-5 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18503 | 09/18/2009 | Lehman Brothers Derivative Products Inc. | Secured | Undetermined | Unsecured | Undetermined |

Page 6 of 14

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 17 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|---|---------|---------------|---|----------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 19 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-11 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18506 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 20 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS INDENTURE TRUSTEE OF IMPAC CMB TRUST SERIES 2003-11 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18507 | 09/18/2009 | Lehman Brothers Derivative Products Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 21 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS SUPPLEMENTAL INTEREST TRUST TRUSTER RELATING TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET BACKED CERTIFICATES SERIES 2006-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. BOSTON, MA 02110 | 18510 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 18 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSI | ERTED | MO | DIFIED |
|----|---|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 22 | DEUTSCHE BANK NATIONAL TRUST COMPANY AS SUPPLEMENTAL INTEREST TRUST TRUSTEE RELATING TO THE FIRST FRANKLIN MORTGAGE LOAN TRUST 2006-FF8 ASSET-BACKED CERTIFICATES SERIES 2006-8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. BOSTON, MA 02110 | 18512 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 23 | DEUTSCHE BANK NATIONAL TRUST COMPANY, AS TRUSTEE, GRANTOR TRUSTEE AND CORRIDOR TRUSTEE OF INDYMAC INDX MORTGAGE LOAN TRUST 2006-AR8 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02705 | 18484 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 24 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF GEMSTONE CDO VI C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18523 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 19 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|--|---------|---------------|---|---------------------------------------|--|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 25 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF GEMSTONE CDO VI C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP, 100 SUMMER STREET BOSTON, MA 02110 | 18524 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 26 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS,INC SERIES 2006-QO8 MORTGAGE ASSET - BACKED PASS THROUGH CERTIFICATES C/O RICHARD D. PEDONE, ESQ AND AMANDA D. DARWIN, ESQ. 100 SUMMER STREET BOSTON, MA 02110 | 65602 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Administrative Secured Subtotal | Undetermined Undetermined \$0.00 | Unsecured | Undetermined |
| 27 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC., SERIES 2006-QO9 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18474 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 20 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSER' | ΓED | MOD | IFIED |
|----|---|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 28 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO9 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18475 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 29 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-Q08 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18476 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Exhibits Pg 21 of 26

IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSER | TED | MOI | DIFIED |
|----|---|---------|---------------|----------------------------------|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 30 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18477 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 31 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-Q08 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18478 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 22 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSER | TED | MOI | DIFIED |
|----|---|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 32 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02705 | 18479 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 33 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE AND GRANTOR TRUST TRUSTEE OF RESIDENTIAL ACCREDIT LOANS, INC. SERIES 2006-QO8 MORTGAGE ASSET-BACKED PASS THROUGH CERTIFICATES C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP BOSTON, MA 02110 | 18480 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 34 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF SERIES 2005-A, PRIVATE STUDENT LOAN ASSET-BACKED FLOATING RATE NOTES C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110 | 18534 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 23 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSERTED | | MODIFIED | |
|----|---|---------|---------------|--|----------------------------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 35 | DEUTSCHE BANK TRUST COMPANY AMERICAS AS TRUSTEE OF SERIES 2005-A, PRIVATE STUDENT LOAN ASSET BACKED FLOATING RATE NOTES C/O RICHARD C. PEDONE, AMANDA D. DARWIN NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110 | 18533 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 36 | DEUTSCHE BANK TRUST COMPANY, TRUSTEE, GRANTOR TRUSTEE, CORRIDOR TRUST SWAP TRUSTEE OF INDY MAC INDX MORTGAGE LOAD TRUST 2006-AR14 C/O RICHARD C. PEDONE, ESQ. & AMANDA D. DARWIN, ESQ. NIXON PEABODY LLP 100 SUMMER STREET BOSTON, MA 02110 | 18481 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 37 | GMAC MORTGAGE, LLC 1100 VIRGINIA DRIVE ATTN: JOSEPH PENSABENE FORT WASHINGTON, PA 19034 | 25913 | 09/21/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured Subtotal | Undetermined \$1,605,532.67* \$1,605,532.67 | Unsecured | \$1,605,532.67* |
| 38 | SHELL TRADING INTERNATIONAL LTD ATTN JEREMY HUTCHINSON / MIKE OAKLEY 80 STRAND LONDON, WC2R 0ZA UNITED KINGDOM | 26243 | 09/21/2009 | Lehman Brothers Commodity Services Inc. | Secured Unsecured Subtotal | Undetermined Undetermined \$0.00 | Unsecured | Undetermined |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

^{† -} Indicates that the Debtor on the filed proof of claim has been previously ordered modified to the Debtor listed on this exhibit

Exhibits 08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 Pg 24 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASSI | ERTED | MO | DIFIED |
|----|---|---------|---------------|----------------------------------|----------------------------------|---|-----------|-----------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 39 | SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN | 26483 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured Subtotal | Undetermined \$432,275.25* \$432,275.25 | Unsecured | \$432,275.25* |
| 40 | SKANDINAVISKA ENSKILDA BANKEN AB (PUBL) ATTN: HELENE HELLNERS S-106 40 STOCKHOLM, SWEDEN | 26485 | 09/22/2009 | Lehman Brothers Holdings Inc. | Secured Unsecured Subtotal | Undetermined \$6,057,320.19* \$6,057,320.19 | Unsecured | \$6,057,320.19* |
| | · | | · | | TOTAL | \$20,343,065.91 | TOTAL | \$20,343,065.91 |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts

EXHIBIT 3

08-13555-mg Doc 22834-1 Filed 12/01/11 Entered 12/01/11 15:25:18 **Exhibits** Pg 26 of 26 IN RE LEHMAN BROTHERS HOLDINGS INC., ET AL., CASE NO: 08-13555 (JMP)

| | | | | | ASS | ERTED | MO | DIFIED |
|---|---|---------|---------------|---|---------|--------------|-----------|--------------|
| | NAME | CLAIM # | FILED DATE | DEBTOR | CLASS | AMOUNT | CLASS | AMOUNT |
| 1 | AIG MARKETS INC. FKA AIG CDS, INC C/O AIG GLOBAL INVESTMENT CORP. ATTN: ALAN STEWART 70 PINE STREET 13TH FLOOR NEW YORK, NY 10270 | 34194 | 09/21/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 2 | AIG MARKETS, INC. FKA AIG CDS INC C/O AIG GLOBAL INVESTMENT CORP ATTN: ALAN STEWART 70 PINE STREET, 13TH FLOOR NEW YORK, NY 10270 | 34198 | 09/21/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 3 | HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET SE SUITE 300 GRAND RAPIDS, MI 49546 | 18238 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 4 | HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET SE SUITE 300 GRAND RAPIDS, MI 49546 | 18239 | 09/18/2009 | Lehman Brothers Special Financing Inc. | Secured | Undetermined | Unsecured | Undetermined |
| 5 | HOLLAND HOME C/O DAVID TIESENGA 2100 RAYBROOK STREET, S.E., SUITE 300 GRAND RAPIDS, MI 49546 | 18240 | 09/18/2009 | Lehman Brothers Holdings Inc. | Secured | Undetermined | Unsecured | Undetermined |
| | | | | | TOTAL | \$0.00 | TOTAL | \$0.00 |

^{* -} Indicates claim contains unliquidated and/or undetermined amounts